



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

August 31, 2010

Ms. Luisa Ingargiola
Chief Financial Officer
MagneGas Corporation
150 Rainville Road
Tarpon Springs, Florida 34689

Re: MagneGas Corporation
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed March 29, 2010
File No. 000-51883

Dear Ms. Ingargiola:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jeff Jaramillo
Accounting Branch Chief